

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Personal Property Assessment Exemptions for the 2014/15 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2014

(boldface indicates a change from the previous yr)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
ALLEGANY	100%	100%	100%	
Barton	---	---	---	
Cumberland	100%	100%	100%	
Frostburg	100%	100%	---	
Lonaconing	---	---	---	
Luke	100%	100%	100%	
Midland	---	---	---	
Westernport	100%	100%	---	
ANNE ARUNDEL	100%	100%	100%*	*includes laundries per local ordinance
Annapolis	100%	100%	100%	
Highland Beach	---	---	---	
BALTIMORE CITY	100%	100%	100%*	*includes laundries & dairies per local ordinance
BALTIMORE	100%	100%	100%	
CALVERT	100%	100%	100%	
Chesapeake Beach ¹	100%	100%	100%	¹ all other personal property 100% exempt
North Beach ²	100%	100%	100%	² town exemptions to be the same as the county
CAROLINE	100%	100%	100%	
Denton	100%	100%	100%	
Federalsburg	100%	100%	---	
Goldsboro	---	---	---	
Greensboro	100%	100%	100%	
Henderson	---	---	---	
Hillsboro	---	---	---	

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION

Personal Property Assessment Exemptions for the 2014/15 Tax Year

By State, County & Municipality

(Expressed as the Percentage Exempt from Assessment)

Publication Date: 07/01/2014

(boldface indicates a change from the previous yr)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
CAROLINE, continued				
Marydel	---	---	---	
Preston	---	---	---	
Ridgely	100%	100%	---	
Templeville	---	---	---	
<hr/>				
CARROLL	100%	100%	100%	
Hampstead	100%	100%	100%	
Manchester	100%	100%	100%	
Mount Airy	100%	100%	100%	
New Windsor	100%	100%	100%	
Sykesville	100%	100%	---	
Taneytown	100%	100%	100%	
Union Bridge	100%	100%	100%	
Westminster	100%	100%	100%	
<hr/>				
CECIL	100%	100%	100%	
Cecilton	---	---	---	
Charlestown	---	---	---	
Chesapeake City	---	---	---	
Elkton	100%	100%	---	
North East	40%	40%	---	
Perryville	50%	50%	---	
Port Deposit ¹	100%	100%	100%	¹ all other personal property 100% exempt
Rising Sun	100%	100%	---	
<hr/>				
CHARLES	100%	100%	100%	
Indian Head	100%	100%	---	
La Plata	100%	100%	---	
Port Tobacco	---	---	---	
<hr/>				
DORCHESTER¹	100%	100%	100%	¹ all other personal 2 of 7

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Personal Property Assessment Exemptions for the 2014/15 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2014

(boldface indicates a change from the previous yr)

<u>LOCATION</u>	<u>COMMERCIAL INVENTORY</u>	<u>MANUFACTURING/ R & D INVENTORY</u>	<u>MANUFACTURING/ R & D MACHINERY</u>	<u>REMARKS/NOTES</u>
				property 90% exempt; being phased out @ 10% per yr
Brookview	---	---	---	
Cambridge	100%	100%	---	
Church Creek	100%	---	---	
East New Market	100%	---	---	
Eldorado	---	---	---	
Galestown	---	---	---	
Hurlock	---	---	---	
Secretary	40%	---	---	
Vienna	---	---	---	
<hr/>				
FREDERICK ¹	100%	100%	100%	¹ all other personal property 100% exempt
Brunswick ¹	100%	100%	100%	
Burkittsville	---	---	---	
Emmitsburg	---	---	---	
Frederick ²	100%	100%	77.5%	² all other personal property is 62.5% exempt
Middletown	40%	40%	---	
Mt. Airy	100%	100%	100%	
Myersville	---	---	---	
New Market	---	---	---	
Rosemont	---	---	---	
Thurmont	100%	100%	40%	
Walkersville	---	40%	---	
Woodsboro	---	---	---	
<hr/>				
GARRETT ¹	100%	100%	100%	¹ all other personal prop- erty 100% exempt
Accident	100%	100%	---	
Deer Park	---	---	---	
Friendsville	100%	100%	---	
Grantsville	100%	100%	---	
Kitzmiller	---	---	---	
Loch Lynn Heights	---	---	---	
Mt. Lake Park	---	---	---	
Oakland	100%	100%	---	
HARFORD	100%	100%	100%	

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Personal Property Assessment Exemptions for the 2014/15 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2014

(boldface indicates a change from the previous yr)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
Aberdeen	100%	100%	100%	
Bel Air	100%	100%	---	
Havre de Grace	100%	100%	100%	
<hr/>				
HOWARD	100%	100%	100%	
<hr/>				
KENT¹	100%	100%	100%	¹ all other personal property 100% exempt
Betterton	---	---	---	
Chestertown ¹	100%	100%	100%	
Galena ¹	100%	100%	100%	
Millington ¹	100%	100%	100%	
Rock Hall	---	---	---	
<hr/>				
MONTGOMERY	100%	100%	100%	
Barnesville	---	---	---	
Brookeville	---	---	---	
Chevy Chase Sec. 3	---	---	---	
Chevy Chase Sec. 5	---	---	---	
Chevy Chase View	---	---	---	
Chevy Chase Village	---	---	---	
Gaithersburg	100%	100%	100%	
Garrett Park	---	---	---	
Glen Echo	---	---	---	
Kensington	---	---	---	
Laytonsville	---	---	---	
Martin's Additions	---	---	---	
North Chevy Chase	---	---	---	
Poolesville	---	---	---	
Rockville	82%	82%	100%	
Somerset	---	---	---	
Takoma Park	---	---	---	
Town of Chevy Chase	---	---	---	
Washington Grove	---	---	---	
<hr/>				
PRINCE GEORGE'S	100%	100%	100%*	*includes pasteurizing & laundries per 4 of 7

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION

Personal Property Assessment Exemptions for the 2014/15 Tax Year

By State, County & Municipality

(Expressed as the Percentage Exempt from Assessment)

Publication Date: 07/01/2014

(boldface indicates a change from the previous yr)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
				local ordinance
Berwyn Heights	---	---	---	
Bladensburg	---	---	---	
Bowie	---	---	---	
Brentwood	---	---	---	
Capitol Heights	---	---	---	
Cheverly	---	---	---	
College Park	---	---	---	
Colmar Manor	---	---	---	
Cottage City	---	---	---	
District Heights	---	---	---	
Eagle Harbor	---	---	---	
Edmonston	---	---	---	
Fairmount Heights	---	---	---	
Forest Heights	---	---	---	
Glenarden	---	---	---	
Greenbelt	---	---	---	
Hyattsville	---	---	---	
Landover Hills	---	---	---	
Laurel	100%	100%	100%	
Morningside	---	---	---	
Mt. Rainier	---	---	---	
New Carrollton	---	---	---	
North Brentwood	---	---	---	
Riverdale Park	---	---	---	
Seat Pleasant	---	---	---	
University Park	---	---	---	
Upper Marlboro	---	---	---	
<hr/>				
QUEEN ANNE'S ¹	100%	100%	100%	¹ all other personal property is 100% exempt
Barclay	---	---	---	
Centreville ¹	100%	100%	100%	
Church Hill	---	---	---	
Millington ¹	100%	100%	100%	
Queen Anne	---	---	---	
Queenstown	---	---	---	
Sudlersville	---	---	---	
Templeville	---	---	---	
ST. MARY'S	100%	100%	100%	
Leonardtwn ¹	100%	100%	100%	¹ all other personal

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION

Personal Property Assessment Exemptions for the 2014/15 Tax Year

By State, County & Municipality

(Expressed as the Percentage Exempt from Assessment)

Publication Date: 07/01/2014

(boldface indicates a change from the previous yr)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
				property is 100% exempt
SOMERSET	100%	100%	---	
Crisfield	100%	100%	---	
Princess Anne	100%	100%	---	
TALBOT ¹	100%	100%	100%	¹ all other personal property is 100% exempt
Easton	100%	100%	100%	
Oxford ¹	100%	100%	100%	
Queen Anne	---	---	---	
St. Michael's	---	---	---	
Trappe	---	---	---	
WASHINGTON	100%	100%	100%	
Boonsboro	---	---	---	
Clearspring	100%	100%	100%	
Funkstown	100%	100%	100%	
Hagerstown	100%	100%	100%	
Hancock	100%	100%	---	
Keedysville	---	---	---	
Sharpsburg	---	---	---	
Smithsburg	---	---	---	
Williamsport	100%	100%	---	
WICOMICO	79% ¹	100%	100%	¹ being phased out at 7% per year
Delmar	100%	100%	100%	
Fruitland	35%	100%	100%	
Hebron	---	---	---	
Mardela Springs	---	---	---	
WICOMICO, continued				
Pittsville ¹	25%	100%	100%	¹ all other personal property 25% exempt

MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION
Personal Property Assessment Exemptions for the 2014/15 Tax Year
By State, County & Municipality
(Expressed as the Percentage Exempt from Assessment)
Publication Date: 07/01/2014

(boldface indicates a change from the previous yr)

LOCATION	COMMERCIAL INVENTORY	MANUFACTURING/ R & D INVENTORY	MANUFACTURING/ R & D MACHINERY	REMARKS/NOTES
Salisbury	55%	100%	---	
Sharptown	---	---	---	
Willards	---	---	---	
<hr/>				
WORCESTER	100%	100%	---	
Berlin	100%	100%	---	
Ocean City	---	---	---	
Pocomoke City	*	100%	---	*the first \$100,000 of assessed value is exempt
Snow Hill	100%	100%	---	
<hr/>				
STATE OF MARYLAND ¹	100%	100%	100%	¹ all personal property is 100% exempt

SPECIAL NOTES:

- A) Farm implements owned or leased by a farmer are 100% exempt in all counties.
- B) Livestock of farmers is 100% exempt in all counties.

This chart was prepared by the Department of Assessments and Taxation. The exemption information contained herein is used by the Department in making personal property assessments of all legal entities and unincorporated businesses. Every effort was made to ensure the accuracy of the information at the time of publication. However, it should be noted that the exemptions granted by counties and municipalities may change from year to year. Any questions should be directed to:

Department of Assessments and Taxation
 Personal Property Division
 301 W. Preston Street
 Baltimore, Maryland 21201-2305
 (410) 767-1170
 MD Toll Free 1-888-246-5941
 Website: <http://www.dat.state.md.us>
 Email: sdat.persprop@maryland.gov